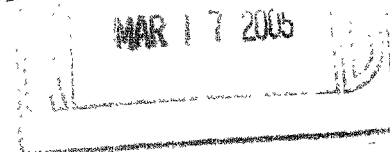


BENEFIELD LTD.
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15 March 2005



Dr. Clyde Takeguchi
Phoenix Regulatory Associates, Ltd.
Washington, D.C. Headquarters
21525 Ridgetop Circle
Suite 240
Sterling, Virginia 20166

Dear Dr. Takeguchi:

I translated the Protocol Document and the Final report both entitled, "A 91 Day Repeated Dose Oral Toxicity Study with ABPC in Rats".

The study was conducted in Japan and these two reports were written in the Japanese language.

I certify that the translation I performed was a complete, word-for-word translation of the two documents that I received.

If you and your colleagues have any questions about the translation I submitted, I would be delighted to respond.

I look forward to hearing from you again.

Sincerely,


Stephanie Benefield